

Franchise Tax Board**NO ANALYSIS REQUIRED**Author: Havice Analyst: Colin Stevens Bill Number: AB 414Related Bills: AB 463 Telephone: 845-3036 Introduced Date: 2/12/99Attorney: Doug Bramhall Sponsor: _____**SUBJECT:** Statute Of Limitations For Refunds And Deficiency Assessments

- _____ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- X TECHNICAL BILL -- No program or fiscal changes to existing program.
- _____ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- _____ TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- _____ MINOR AMENDMENT - No change in approved position of _____. See comments below.
- _____ OTHER - See comments below.

COMMENTS:

This bill would make minor, nonsubstantive changes to provisions in the Administration of Franchise and Income Tax Law regarding time limits for proposing deficiency assessments or for allowing claims for credit or refund.

This bill would not impact the programs administered by the department and would not impact state income tax revenue.

Board Position:

_____ S	_____ NA	_____ NP
_____ SA	_____ O	_____ NAR
_____ N	_____ OUA	<u>X</u> PENDING

Franchise Tax Board Staff

Date

Colin Stevens**2/26/1999**